

Panaji, 18th January, 1973 (Pausa 28, 1894)

SERIES II No. 42

# OFFICIAL GAZETTE



## GOVERNMENT OF GOA, DAMAN AND DIU

### GOVERNMENT OF GOA, DAMAN AND DIU

#### Special Department

##### Notification

No. SPL-PER-16

On deputation from the Government of India, Ministry of Information and Broadcasting, Shri M. N. Padte, a permanent Grade II and officiating (ad-hoc) Grade I Officer of the Central Information Service is hereby appointed as Director of Information and Tourism, Government of Goa, Daman and Diu (Selection Grade Post of Goa, Daman and Diu Civil Services; Class I Pay scale; Rs. 700-1250) for a period of one year with effect from the date of joining on the terms and conditions contained in the Ministry of Finance O. M. No. 10(24)-E.III/60 dated 4th May, 1961 as modified from time to time.

With effect from the date of taking over by Shri Padte Shri Vaman Sardesai, Registrar of Cooperative Societies is relieved of the additional charge of the post of Director of Information and Tourism.

By order and in the name of the Administrator of Goa, Daman and Diu.

M. K. Bhandare, Deputy Secretary (Appointments).

Panaji, 8th January, 1973.

#### Home Department 'A'

##### Notification

No. HD-34-6054/69-A

In modification of this Department's Notification of even number dated 13-12-1972, the Lieutenant Governor of Goa, Daman and Diu, is pleased to confirm Dr. N. V. Naik in the post of Police Medical Officer, Class I of the Police Department of Goa, Daman and Diu, with effect from 24th November, 1972, on the recommendation of the Departmental Promotion Committee for confirmation.

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

G. M. Sardesai, Under Secretary (Home).

Panaji, 8th January, 1973.

#### Finance (Revenue) Department

##### Corrigendum

No. Fin(Rev)/2-41/part/2/93/70

Read:— Government Notification No. Fin(Rev)/2-41/part/2/2739/70 dated 5-1-1973.

The dates shown against Sambhaji and Margao shall be read as 19-1-1973 at Sambhaji and 16-1-1973 at Margao in

respect of marathi drama «SONYACHI DWARAKA» instead of 16-1-1973 and 19-1-1973 respectively.

By order and in the name of the Administrator of Goa, Daman and Diu.

Puran Singh, Finance Secretary.

Panaji, 11th January, 1973.

#### Finance (Control) Department

##### Order

No. Fin(Control)/AC-18/PF-72

Shri V. N. Ramachandran, an officiating Accounts Officer, whose services have been placed at the disposal of this Administration by the Accountant General Maharashtra II, Nagpur vide his office order No. AdmI/GOI/13/263 dated 21-12-72 is hereby appointed as Accounts Officer Class II Gazetted in the scale of Rs. 590-900 and posted against the vacant post of Administrative Officer in the Goa Medical College, Panaji with effect from 3-1-1973.

Shri V. N. Ramachandran will be on deputation for a period of one year in the first instance on terms and conditions laid down in the Ministry of Home Affairs Office Memorandum No. F.1/33/64-Goa dated 29-5-1965 as amended from time to time.

By order and in the name of the Administrator of Goa, Daman and Diu.

N. P. S. Nagorcencar, Under Secretary (Finance).

Panaji, 6th January, 1973.

#### Revenue Department

##### Order

No. RD/COM/256/67-73

Government of Goa, Daman and Diu is hereby pleased to grant an Interim Relief with retrospective effect from 19th December, 1971 to the staff of Comunidades detailed in the Annexure No. 2 attached to the Code of Comunidades (Articles 127 and 84) and that created by the Diploma Legislativo No. 7728 dated 14-1-1960, as follows:—

- |   |                     |
|---|---------------------|
| 1. Employees drawing pay less than Rs. 110/- p.m. (letters Z' and Z'') .....                            | Rs. 90/- per month  |
| 2. Employees drawing pay from Rs. 110/- p.m. but less than Rs. 275/- p.m. (letters U and X) .....       | Rs. 125/- per month |
| 3. Employees drawing pay from Rs. 275/- p.m. but less than Rs. 500/- p.m. (letters N, Q, R and S) ..... | Rs. 175/- per month |

4. Employees drawing pay of Rs. 500/- p. m. upto Rs. 660/- p. m. (letter L) ..... Rs. 180/- per month

By order and in the name of the Administrator of Goa, Daman and Diu.

P. S. Bhatnagar, Secretary (Revenue).

Panaji, 16th January, 1973.

#### Notification

No. RD/LQN/236/72

Whereas by Government Notification No. RD/LQN/236/72 dated 19-9-1972 published on page 203 of Series II, No. 26 of the Government Gazette, dated 28-9-1972 it was notified under Section 4 of the Land Acquisition Act, 1894 (hereinafter referred to as «the said Act») that the land, specified in the schedule appended to the said Notification (hereinafter referred to as the «said land») was likely to be needed for

the public purpose viz. Expansion of Agri-Horticultural Research Station.

And whereas the appropriate Government (hereinafter referred to as «the Government») is satisfied after considering the report made under sub-section (2) of Section 5A of the said Act, that the said land specified in the schedule hereto is needed to be acquired for the public purpose specified above.

Now, therefore, the Government is pleased to declare under the provisions of Section 6 of the said Act that the said land is required for the public purpose specified above.

2. The Government is also pleased to appoint under clause (c) of Section 3 of the said Act, the Land Acquisition Officer to perform the functions of a Collector for all proceedings hereinafter to be taken in respect of the said land, and to direct him under Section 7 of the said Act to take order for the acquisition of the said land.

3. A plan of the said land can be inspected at the office of the said Land Acquisition Officer, Panaji till the award is made under Section 11.

#### SCHEDULE

(Description of the said land)

Taluka	Village	Plot No.	Survey No.	Names of the persons believed to be interested	Approximate area in sq. mts.
1	2	3	4	5	6
Tiswadi	Ela	—	257	Shri Joao Augusto Pereira and Shri Antonio Pereira of Mapusa.	24,000.00
— do —	— do —	—	258	Smt. Blandina Maria Eugenia J. D'Mello and Smt. Ana Rosa C. D'Mello of Mapusa.	24,500.00
Total					48,500.00

By order and in the name of the Lt. Governor of Goa, Daman and Diu.

P. S. Bhatnagar, Secretary (Revenue).

Panaji, 9th January, 1973.

#### Notification

No. RD/LQN/102/72

Whereas by Government Notification No. RD/LQN/102/72 dated 6-6-1972 published on page 79 of Series II, No. 11 of the Government Gazette, dated 15-6-1972 it was notified under section 4 of the Land Acquisition Act, 1894 (hereinafter referred to as «the said Act») that the land, specified in the schedule appended to the said Notification (hereinafter referred to as the «said land») was likely to be needed for the public purpose viz. Construction of School Building.

And whereas the appropriate Government (hereinafter referred to as «the Government») is satisfied after considering the report made under sub-section (2) of Section 5A of the

said Act, that the said land specified in the schedule hereto is needed to be acquired for the public purpose specified above.

Now, therefore, the Government is pleased to declare under the provisions of Section 6 of the said Act that the said land is required for the public purpose specified above.

2. The Government is also pleased to appoint under clause (c) of Section 3 of the said Act, the Deputy Collector, South Goa, Margao to perform the functions of a Collector for all proceedings hereinafter to be taken in respect of the said land, and to direct him under section 7 of the said Act to take order for the acquisition of the said land.

3. A plan of the said land can be inspected at the office of the said Deputy Collector, South Goa, Margao till the award is made under Section 11.

#### SCHEDULE

(Description of the said land)

Taluka	Village	Plot No.	Survey No.	Names of the persons believed to be interested	Approximate area in sq. mts.
1	2	3	4	5	6
Salcete	Aquem	1	—	Comunidade of Aquem.	4233.00
Boundaries:					
North: Plot held by Gandiosa Demiteldes and plot held by heirs of Castao de Souza.					
South: Plot held by Francisco Gomes and plot held by Leo Constancio Diniz.					
East: Plot held by Aleixo Caetano Felizardo Coelho and plot held by heir of Cassiano Hermenegildo Costa.					
West: Plot held by heir of Cassiano Hermenegildo Costa and plot held by Constancio Apolinario de Souza.					
Total					4233.00

By order and in the name of the Lt. Governor of Goa, Daman and Diu.

P. S. Bhatnagar, Secretary (Revenue).

Panaji, 12th January, 1973.

## Law and Judicial Department

## Notification

No. LD/9/54/71

In exercise of the powers conferred by Section 3 of the Notaries Act, 1952 (53 of 1952) read with rule 8 of the Notaries Rules, 1956, the Lieutenant Governor of Goa, Daman and Diu is pleased to appoint Shri Jose Francisco Sebastiao

de Santa Rita Lobo, alias Jose de Santa Rita Lobo as a Notary with immediate effect, for a period of three years in the area of Panaji Senior Division, excluding Ponda Junior Division.

By order and in the name of the Lt. Governor of Goa, Daman and Diu,

M. S. Borkar, Under Secretary (Law).

Panaji, 8th January, 1973.

## Notification

No. LD/9/54/71

In pursuance of section 6 of the Notaries Act, 1952 (53 of 1952) read with Rule 17 of the Notaries Rules 1956, the Lieutenant Governor of Goa, Daman and Diu hereby publishes the following list of notaries appointed by the Government of Goa, Daman and Diu, and in practice as on 1-1-1973 —

Name of Notary	Residential and professional address	Qualifications	Area in which he is authorised to practice
Shridhar P. Tamba.	Panaji-Goa.	Advocate having more than 10 years of practice.	Marmagao Junior Division and Panaji Senior Division excluding Ponda Junior Division.
Felizardo Wisemen Pinto.	— do —	Advocate since 1959.	Marmagao Junior Division and Panaji Senior Division excluding Ponda Junior Division.
Fernando Jorge Colaco.	— do —	Law Graduate (Licenciado em Direito) Legal Practitioner since 1960.	Marmagao Junior Division and Panaji Senior Division excluding Ponda Junior Division.
Yeshwantrao H. Kadam.	Mapusa-Goa.	Advocate having more than 20 years practice.	Bardez Senior Division.
Jaiwant Suria Rau Dessai.	Bicholim-Goa.	Advocate with 30 years practice.	Bicholim Senior Division.
Francisco A. Augusto Soares.	Ponda-Goa.	Advocate during last 25 years.	Quepem Senior Division, Ponda Junior Division and Margao Senior Division, excluding Marmagao Junior Division.
Abilio Conceicao e Souza.	Quepem-Goa.	Legal Practitioner for the last 45 years.	Quepem Senior Division.
Camilo de Souza.	Mapusa-Goa.	Legal practitioner from 21-7-1944.	Bardez Judicial Senior Division.
Vassudeva Balcrisna Thali.	— do —	Legal practitioner since 1952.	Bardez Judicial Senior Division.
Umakant B. Surlikar.	Panaji-Goa.	Legal practitioner for more than 10 years.	Panaji Judicial Senior Division excluding Ponda Judicial Junior Division.
S. D. Pawaskar.	Marmagao.	Legal practitioner since 1956.	Marmagao Judicial Junior Division.
Raul de Santa Rita Vaz.	Margao-Goa.	Advocate since 1934.	Margao Judicial Sr. Division excluding Marmagao Judicial Junior Division.
Antonio O. Lobo.	Panaji-Goa.	Legal practitioner for more than 10 years.	Panaji Judicial Division excluding Ponda Judicial Junior Division.
Francisco de Souza.	Mapusa-Bardez.	Advocate during last 30 years.	Bardez Judicial Division.

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

M. S. Borkar, Under Secretary (Law).

Panaji, 11th January, 1973.

## Judicial Commissioner's Court

## Order

No. JCC/A-1(III)/71-72/96

The following postings and promotion are hereby ordered: —

1) Shri F. H. Cordeiro, District Registrar, Panaji, a post corresponding to grade I of the Goa, Daman and Diu, Civil Service Judicial Branch, is, posted as Civil Judge Sr. Div. Cum J.M.F.C. at Mapusa w.e.f. 18-12-72 F/N in the vacancy created by the promotion of Dr. R. Noronha as Addl. District Judge.

2) Dr. D. V. Coissoro, Registrar, Judicial Commissioner's Court, Panaji, a post corresponding to grade II (Senior) of the above said service is promoted to the grade I of the

above said service and posted as District Registrar, Panaji, w.e.f. 18-12-72 F/N vice Shri F. H. Cordeiro.

Tito Menezes, Judicial Commissioner.

Panaji, 16th December, 1972.

## Corrigendum

No. JCC/A-1(III)/71-72/97

In the order No. JCC/A-1(III)/71-72/96 dated 16-12-72, the words "on ad-hoc basis" shall be read in between the words "posted" and the words "as Civil Judge, Senior Division, Mapusa", in item No. 1 and also in between the words "promoted" and the words "to the grade I of the above said service" in item No. 2.

Tito Menezes, Judicial Commissioner.

Panaji, 16th December, 1972.

## Agriculture Department

Order

No. 2-40/AGR(AG)/70-II

The Union Public Service Commission having approved the recommendations of the Departmental Promotion Committee relating to the selection of S/Shri S. R. Nadkarni, P. G. Navelkar and G. S. Nagarshenkar for officiating promotion to the posts of Agriculture Officer and Principal Extension Training Centre in the Directorate of Agriculture under the Government of Goa, Daman and Diu, as contained in the minutes of the meeting of the Departmental Promotion held on 26-7-72.

The Lt. Governor of Goa, Daman and Diu is hereby pleased to appoint S/Shri S. R. Nadkarni and P. G. Navelkar for officiating promotion to the posts of Agricultural Officer Grade I (Deputy Director) and Principal Extension Training Centre, respectively, on regular basis, with effect from 23-10-72.

By order and in the name of the Administrator of Goa, Daman and Diu.

*Abel do Rosario*, Under Secretary (Development).

Panaji, 12th January, 1973.

## Local Self Government Department

Order

No. DF-1325-FSH-66

On the recommendation of Departmental Promotion Committee, Shri R. R. Bhonsule, Assistant Superintendent of Fisheries is promoted to the post of Superintendent of Fisheries (Class II Gazetted) in the pay scale of Rs. 350-25-500-30-590-EB-30-800-EB-30-830-35-900 on officiating capacity with effect from 29-9-1972.

Shri Bhonsule will be on probation for a period of two years.

By order and in the name of the Administrator of Goa, Daman and Diu.

*F. A. Figueiredo*, Under Secretary (Revenue).

Panaji, 11th January, 1973.

## Planning Department

Order

No. 5-4-70-PLG

Read: Govt. Order No. 5-4-70-PLG dated 18-5-1972.

Sanction is hereby accorded to the extension of deputation period of Shri D. P. Naik, Statistical Officer in the post of Assistant Director of Census in the Office of the Director of Census Operations, Panaji, for a period of another year with effect from 15-12-72.

This issues with the concurrence of Finance Department vide their U. O. No. F.C/6025/72 dated 14-12-72.

By order and in the name of the Administrator of Goa, Daman and Diu.

*S. S. Sukthankar*, Under Secretary (Planning).

Panaji, 10th January, 1973.

Notification

No. 4-17-71-PLG

In exercise of powers conferred by Section 4 of the Collection of Statistics Act, 1953 (Act No. 32 of 1953) and in supersession of Govt. order No. DF-65-GSD-65 dated 27-12-65

published in Govt. Gazette No. 41, II Series, dated 6-1-1966, the Lt. Governor of Goa, Daman and Diu hereby appoints the Director of Bureau of Economics, Statistics and Evaluation as the Statistics authority for purpose of collecting statistics under section 4 of the said Act.

By order and in the name of the Administrator of Goa, Daman and Diu.

*S. S. Sukthankar*, Under Secretary (Planning).

Panaji, 10th January, 1973.

## Food and Civil Supplies Department

Order

No. FCS/PWD/40/65

Government is pleased to order the following promotions on ad-hoc and purely temporary basis, of the below mentioned Assistant Engineers to the posts of Executive Engineers in the Public Works Department, and posted as shown below, with immediate effect:

Name of the Officer	Post held at present	Post to which appointed
1. Shri Padam Lall.	Assistant Engineer, Works Division VI, Margao.	Executive Engineer, Works Division XV.
2. Shri S. S. Sidhu.	Assistant Engineer, Works Division VI, Margao.	Executive Engineer, Works Division VI.
3. Shri G. R. Karandikar.	P. A. to Principal Engineer.	Executive Engineer, Works Division XI.
4. Shri R. G. Deo.	Assistant Engineer, Works Division III, Panaji.	Executive Engineer, Works Division VII.
5. Shri S. Y. Kharrangate.	Assistant Surveyor of Works, in S. S. W's Office.	Executive Engineer, Works Division XII.

By order and in the name of the Administrator of Goa, Daman and Diu.

*S. S. Sukthankar*, Under Secretary (Planning).

Panaji, 8th January, 1973.

Order

No. FCS/PWD/40/65

The following transfers are ordered in the Public Works Department with immediate effect in the public interest:—

Sr. No.	Name of the Officer	Post presently held	Post to which transferred
1.	Shri M. Venkatesh.	Asstt. Engineer, Works Div. IX.	P. A. to Principal Engineer.
2.	Shri V. P. Palondikar.	Executive Engineer, Works Division VI, and additional charge of Works Division XIV.	Executive Engineer, Works Division XIV.

By order and in the name of the Administrator of Goa, Daman and Diu.

*S. S. Sukthankar*, Under Secretary (Planning).

Panaji, 8th January, 1973.

## Development Department 'A'

## Notification

No. CDB/COOP/1059/72

Read:—Resolution no. 10 dated 3-10-1972 passed by the Sanjivani Sahakari Sakhar Karkhana Ltd., Panaji.

Government of Goa, Daman and Diu is hereby pleased to constitute the High Level Selection Committee, the composition of which is detailed below, to select candidates to man the key posts of the Sanjivani Sahakari Sakhar Karkhana Ltd., Panaji.

1. Development Commissioner — Chairman.
2. Secretary, National Federation of Co-op. Sugar Factories — Member-Adviser.
3. Chairman, Sanjivani Sahakari Sakhar Karkhana Ltd., Panaji — Member.
4. Finance Secretary — Member.
5. Principal Engineer, Public Works Department, Panaji — Member.
6. Director of Agriculture — Member.
7. Sugar Technologist, Industrial Finance Corporation, Bombay Regional Office — Member.
8. Registrar of Co-op. Societies, Panaji — Member-Secretary.

Shri B. S. Vaidhya, Managing Director of Kumbi Kesari Sahakari Sakhar Karkhana may also be associated with the above Committee.

The Committee shall also settle the terms and conditions and the mode of recruitment for the posts of (1) Managing Director, (2) Chief Engineer, (3) Chief Agricultural Officer and (4) Chief Accountant and decide the scales of pay, terms and conditions and mode of recruitment of other posts required in the factory.

By order and in the name of the Administrator of Goa, Daman and Diu.

Abel do Rosario, Under Secretary (Development).

Panaji, 6th January, 1973.

## Development Department 'B'

## Order

No. F-1-70-GHB

- Read: 1) Govt. Order No. F-1-3-70-GHB(I) dated 10-12-70 regarding dissolution of the Junta and taking over of all its assets and liabilities by the Government.
- 2) Govt. Order No. F-1-3-70-GHB(II) dated 10-12-70 regarding transfer of ex-Junta's staff, from 19-12-70, on deputation to the Goa, Daman and Diu Housing Board and corrigendum of even number dated 31-12-1970.
- 3) Govt. Order No. F-1-3-70-GHB(II) dated 15-4-71 creating supernumerary posts in the P. W. D. for this staff and amendment order of even number dated 9-7-71.
- 4) Govt. Order No. 2-4-71-Fin(Control)/1242 dated 28-5-71, creating supernumerary posts in Accounts Cadre for two Accountants of Ex-Junta.

Government is pleased to decide, with the approval of the Government of India vide letter No. 1/22/72-GP dated 21-10-1972 from the Ministry of Home Affairs, that past service rendered by the employees of ex-Junta, taken over by the Government consequent on dissolution of the Junta, shall be counted in full for all purposes including pension, carrying forward leave earned, and seniority in the respective grade for promotion to higher grade in the absorbing Department.

All the incumbents in the former Junta who have been absorbed against supernumerary posts following the dissolution of Junta shall be treated as in Government service in the respective department in which they are absorbed with

effect from the respective dates of their appointment in the Junta and those who were permanent while in Junta shall continue to be permanent and those who were temporary shall continue to be so.

By order and in the name of the Administrator of Goa, Daman and Diu.

S. M. Goyal, Development Commissioner.

Panaji, 17th January, 1973.

## Industries and Power Department

## Notification

No. 5-73-72-IPD/AHJS

Whereas M/s. A. H. Jaffar & Sons had been granted a mining lease under lease No. 1/Fe/66 dated 3-9-1966 for iron ore over an area of 21.8800 Ha. at Colomba of Sanguem Taluka.

And whereas the said M/s. A. H. Jaffar & Sons had failed to conduct mining operations in the area leased to them under the aforesaid lease and thus have committed breach of the provisions of clause (f) of sub-rule (1) of Rule 27 of the Mineral Concession Rules, 1960.

And whereas a notice bearing No. DI/Mines/72/928 dated 4-4-72 had been served on said M/s. A. H. Jaffar & Sons requiring them to remedy the said breach within 60 days from the date of receipt of the notice.

And whereas the said M/s. A. H. Jaffar & Sons have failed to comply with the notice.

Now, therefore, in exercise of the powers conferred by sub-rule (5) of Rule 27 of the Mineral Concession Rules, 1960, the Lt. Governor of Goa, Daman and Diu hereby determines the said mining lease granted to M/s. A. H. Jaffar & Sons under lease no. 1/Fe/66 dated 3-9-1966 and forfeits the security deposit in whole with immediate effect without prejudice to any proceedings that may be taken against them.

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

P. Noronha, Under Secretary (Industries and Labour).

Panaji, 9th January, 1973.

## Notification

No. 5-73-72-IPD/AR

Whereas Shri Abdul Razak had been granted a mining lease under lease No. 2/Fe/66 dated 26-12-1966 for iron ore over an area of 34.6300 Ha. at Colomba village of Sanguem Taluka.

And whereas the said Shri Abdul Razak had failed to conduct mining operations in the area leased to him under the aforesaid lease and thus has committed breach of the provisions of clause (f) of sub-rule (1) of Rule 27 of the Mineral Concession Rules, 1960.

And whereas a notice bearing No. DI/Mines/72/986 dated 4-4-1972 had been served on said Shri Abdul Razak requiring him to remedy the said breach within 60 days from the date of receipt of the notice.

And whereas the said Shri Abdul Razak has failed to comply with the notice.

Now, therefore, in exercise of the powers conferred by sub-rule (5) of Rule 27 of the Mineral Concession Rules, 1960 the Lt. Governor of Goa, Daman and Diu hereby determines the said mining lease granted to Shri Abdul Razak under lease No. 2/Fe/66 dated 26-12-1966 and forfeits the security deposit in whole with immediate effect, without prejudice to any proceedings that may be taken against him.

By order and in the name of the Lt. Governor of Goa, Daman and Diu.

P. Noronha, Under Secretary, Industries and Labour.

Panaji, 11th January, 1973.

## Labour and Information Department

Order

No. LC/ID/(46)71(IT-1)/72

The following Award given by the Industrial Tribunal Goa, Daman and Diu on an industrial dispute between M/s. Goa Urban Co-operative Bank Ltd., Panaji (Goa) and the workmen employed by them, is hereby published as required vide provisions of Section 17 of the Industrial Disputes Act, 1947 (XIV of 1947).

By order and in the name of the Administrator of Goa, Daman and Diu.

P. Noronha, Under Secretary, Industries and Labour Department.

Panaji, 2nd January, 1973.

Before Shri N. L. Abhyankar, Industrial Tribunal, Goa, Daman and Diu

Reference (IT-GDD) No. 1 of 1972

Between

M/s. Goa Urban Co-operative Bank Ltd., Panaji (Goa).

And

Their workmen.

In the matter of what should be the percentage of bonus to be paid to the employees for the year 1969-70.

Appearances: Shri Kamath for the Bank.

Shri D'Souza for the workmen.

## AWARD

This is a reference made by the Government of Goa, Daman and Diu for adjudication of a dispute between the Goa Urban Co-operative Bank Ltd., Panaji, and their workmen in respect of the question as to what should be the percentage of bonus to be paid to the employees of the Goa Urban Co-operative Bank Ltd., for the year 1969-70.

2. On issue of notices to both the parties each side has filed its own computation under the Bonus Act for the purpose of calculation of allocable surplus. The annual report and statement of accounts for the year 1969-70 has also been filed by the Bank.

3. As mentioned in the order sheet of 14th November 1972 the only item of dispute between the parties is the liability for deduction of a sum of Rs. 48,497/- as claimed by the Bank in computation of gross profits.

4. The employees object to the deduction of this sum under section 6 read with section 7 of the Payment of Bonus Act on the ground that under the Income Tax Act the Bank is not liable to pay any income tax and, therefore, when no income tax is payable by the employer Bank it should not be held entitled to deduction of any amount on a notional basis from the gross profits. In support of this contention reference was made to a decision of the Punjab and Hariyana High Court reported in I.L.R. 1971, Punjab, p. 681. The corresponding reference and judgment is published in 1971 Indian Factory and Labour Reports Vol. 22 on page 205. The reference is to this judgement in the I.L.R.

5. The contention of the Bank is that though no income tax is payable by the Bank this statement is not wholly correct in the sense that there is no liability for payment

of income tax because it is entitled to deduct from the gross total income the whole of the amount of profits and gains of business attributable to any one or more such activities under the provisions of Section 80P (1)(2)(a) of the Income Tax Act. Thus the absence of liability to pay is referable to deduction permitted under Section 80P of the Income Tax Act. According to the Bank the provision of Section 6 which provides for sums deductible from gross profits under sub-clause (c) in respect of direct taxes is to be read subject to the provisions of Section 7 of the Bonus Act. Now Section 7(e) of Bonus Act provides that no account shall be taken of any rebate (other than development rebate or development allowance) or credit or relief or deduction (not hereinbefore mentioned in this section) in the payment of any direct tax allowed under any law for the time being in force relating to direct taxes or under the relevant annual Finance Act, for the development of any industry. What is, therefore, urged is that it is not as if no income tax is payable because the co-operative banks or societies are exempted as such from the liability of payment of income tax but a special provision is made in the Statute like Section 80P of Income Tax Act which permits deduction of the whole of the amount of the profits in calculating the taxable income on which a tax liability will arise. It is in that sense that Bank is not required to pay any tax. But in this case there being no liability to pay tax the case is on par where some relief is given in quantification of the taxable income under the provisions of the Act to certain specified class of assesseees.

6. In my opinion, this contention of the Bank is well founded and must be accepted. The reliance placed on behalf of the employees on the decision of the Punjab and Hariyana High Court is not of much assistance because a perusal of the judgment shows that no reference was made, probably because it was not necessary, to the provisions of Section 7(e) of the Bonus Act on the basis of which the Bank claims deduction under Section 6 regarding direct taxes. Moreover, it is not clear from recitals of facts in the judgment under what provisions of law the Hariyana Roadways was held as not liable for income tax. There are at least two conceivable circumstances when a person may be said to be not liable for payment of income tax. Either such a person is totally exempt from the payment of income tax because he does not come under the definition of an assessee or a person liable to payment of tax may not be within the mischief of the charging section. The other circumstances may be that though there is a liability of payment of tax the liability is considerably reduced and in some cases as in the case of a co-operative Bank totally reduced because of cent percent exemption given by way of deduction.

7. In my opinion, therefore, the objection raised on behalf of the employees to deduction of the amount of income tax is not well founded and must be rejected. It is admitted that if the amount of income tax claimed by the Bank is liable for deduction in computing gross profits the computation made by the Bank is correct and in that event the Bank will not be liable to pay anything more than what has been already done. In the circumstances, therefore, the demand for payment of any additional bonus must stand rejected.

Sd/-

N. L. Abhyankar  
Industrial Tribunal

Bombay, 29th November, 1972.

## Corrigendum

In the Notification No. LD/4/33/68/69 dated 29-12-72, published in the Official Gazette (Extraordinary) No. 39, Series II, dated 29-12-72, in the column of the list of holidays, against Sr. No. 3, the date «14th January 1973» should be read as «14th February, 1973».